

**REMARKS**

Claims 2-10 and 16-19 are pending in this application. Applicant gratefully acknowledges that the Quayle Action indicates that the application is in condition for allowance.

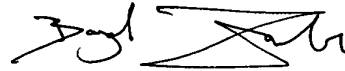
By this Amendment, claims 2-10 and 16-19 are amended, and claims 11-15 and 20-27 are canceled in accordance with the Examiner's requirements. No new matter is added.

The Quayle Action requires a correction of "a rear edge" in lines 13 and 25 of claim 4 from "a rear edge" to "the rear edge." Applicant respectfully asserts that lines 13 and 25 of claim 4 recite "the rear edge" as opposed to "a rear edge," as indicated by the Quayle Action. Furthermore, Applicant respectfully asserts that the proper antecedent basis of "rear edge" is "a rear edge" since there is no prior mention of "a rear edge of the first magnetic layer portion" (claim 4, line 13) or "a rear edge of the magnetic transducer film" (claim 4, line 25). Thus, Applicant respectfully asserts that "a rear edge," as recited in amended claim 4, is now compliant with 35 U.S.C. §112, second paragraph.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 2-10 and 16-19 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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Date: February 27, 2006

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